

Montana Department of
Public Health & Human Services

Section:
Non-TANF Child Care

CHILD CARE

Subject:
Income Table

Supersedes: Child Care 2.6 (7/01/03)

References: ARM 37.80.201 – 202
52-2-701 - 704; 52-2-713 MCA
45 CFR 98.20

Income Table for Non-TANF Child Care Scholarships	Income Type	Count
Adoptive Support Services:	Excluded	No
Agent Orange Settlement Payments:	Excluded	No
Alaska Native Claims Settlement Act Tax Exempt Payments:	Excluded	No
Alien Sponsor Deemed Income:	Excluded	No
AmeriCorps VISTA: The living allowance (stipend) received by participants in the AmeriCorps Program is counted as earned income.	Employment	Yes
Annuity Income: Cash <u>received</u> , and <u>available earnings</u> , from an annuity are countable. Dividends and interest available to individuals are countable, even though these earning may be reinvested.	Interest, Dividend, Royalty	Yes
Assistance Payment from Other State:	Cash Assistance	Yes
Bonus Income:	Tips or Bonuses	Yes
Bureau of Indian Affairs General Assistance Benefits:	Cash Assistance	Yes
Capital Gains from Sale of Personal Property: Capital gains income, resulting from the sale of real or personal property, such	Lump Sum	Yes

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as a primary residence, is treated as a lump sum payment.		
Capital Investment Returns: Returns from capital investments are counted. If the individual is actively engaged in the management of the investment, this may be "Self-employment Income."	Interest, Dividend, Royalties	Yes
Cash Contributions: Cash contributions directly available to the applicant or participant, regardless of the intended use, are counted as unearned income. EXAMPLE: A non-family member gives the caretaker relative \$150 cash to make her car payment. This is a cash contribution directly available to her. However, if the car payment is made directly to the vendor, it is not counted as available to the individual; the payment becomes a "third-party vendor payment."	Other Income	Yes
Child's Income (see Dependent Child's Earned Income)		
Child Support "In Excess" Payments:	Child Support	Yes
Child Support Arrearage Amount:	Child Support	Yes
Child Support: Child support income retained by the parent is counted. Prospect the net amount and disregard CSED fees withheld from child support payments. If child support income is irregular, average the income over a period. EXAMPLE: A family begins receiving child support, which comes very irregularly. One payment of \$150 is received in January; another payment of \$75 is received in July. Since the child support is very unpredictable, you are unable to prospect the income. However, if there is a history of a year or more, child support may be averaged and prospected.	Child Support	Yes
Child-Only TANF Cash Grant:	TANF Cash Assistance	Yes

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College Work Study: Work-study hours count toward the minimum hourly work requirement. NOTE: CCR&Rs count the work hours and the income, while OPA may exclude this as educational income	Employment	Yes
Commissions, Salary or Wages:	Employment	Yes
Community Spouse Income Maintenance Allowance: (Not likely seen in child care families.)	Other Income	Yes
Contract for Deed: The income received, whether principal and/or interest, is counted as unearned income.	Other Income	Yes
Dependent Child's Earned Income – Attending School: The earned income of a dependent child who is attending elementary or high school, regardless of age, is excluded.	Excluded	No
Dependent Child's Earned Income – Not Attending School: A dependent child's income is counted, unless the child is attending school.	Employment	Yes
Disability Benefits:	Disability Benefits	Yes
Disabled Children of Female Vietnam Veterans: Veterans Administration payments to disabled children (now adults) of females who served in Vietnam between February 1961 and May 1975 are excluded.	Excluded	No
Disaster Relief Act: Payments issued because of a Presidential emergency declaration or major disaster, as amended, are excluded. This applies to government and disaster assistance organization payments to individuals.	Excluded	No
Dividend, Interest & Royalty Income: Personal interest, dividend, and royalty income are countable.	Interest, Dividend, Royalty	Yes

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Divorce Settlement: A divorce settlement is the division of a couple's assets or resources; it is not income. (However, ongoing child support or alimony payments are counted as income.)	---	No
Earned Income Tax Credit (EITC): The applicant or participant may receive the EITC with his/her regular wages. The EITC amount should be noted on the wage stubs. EITC may also be received with the individual's annual federal tax refund.	Excluded	No
Educational Income: Educational grants, loans, scholarships, and VA educational payments are not countable income. If the amount is received in a large sum, reduce the income to a monthly amount for the intended period on CCUBS. NOTE: See 'College Work Study' regarding the minimum hourly work requirement.	Educational Grant or Loan Assistance	No
Employer Paid Insurance or Child Care Benefits Employer contributions toward health or group life insurance, medical expenses, and child care expenses. This includes employer paid flexible benefits, which are not cashable to the employee. EXAMPLE: State Share Credit	Excluded	No
Family Saving for Tomorrow Program (Asset for Independence Act): Family Saving for Tomorrow Program payments are made to a vendor on behalf of the participant. Participants agree to chose set a specific savings goal, either a down payment on a house, start-up costs of a business, or tuition for post-secondary education. The family makes monthly savings deposits, from earned income, for up to three years and receives a two-to-one match on their savings. The match is not counted as income in determining child care scholarship eligibility.	Excluded	No
Farm Income:	Self- Employment	Yes

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Farm Loss: A farm loss may not reduce income from other sources, so the amount must be zero.	Self-Employment	No
Federal Trade Adjustment Assistance (TAA) Retraining Funds: TAA supplements Unemployment Insurance benefits to retrain participants and move them back into the workforce. The participant's job skills are evaluated. Retraining benefits are paid directly to a school for a participant's tuition and books. Benefits are also available to cover the participant's rent and utilities, if the participant must maintain a second residence while attending school. While away from the main household, the participant may receive subsistence per diem, based on CONUS rates. NOTE: Unemployment compensation is separate and countable income.	Educational Grant or Loan Assistance	No
Federal Trade Adjustment Assistance (TAA) Supportive Services: TAA supplements Unemployment Insurance benefits to retrain participants and move them back into the workforce. Job Search Funding: Travel expenses are reimbursed based on receipts, for the participant to interview for a new position. Reimbursement is limited to \$1,250 per participant. Relocation Funding: Moving expenses, up to \$1,250, are reimbursed for the participant, and their family, who relocates to take a new job or attend school. Relocation Benefit: A \$1,250 benefit is available to assist in establishing the family after relocating. TAA Supplemental Discretionary Grant: A TAA participant may apply, based on financial need, for emergency assistance. The emergency assistance must be for, or directly related to the participant, not the participant's family members. Examples include the following: <input type="checkbox"/> Rent (emergency)	Excluded	No

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<ul style="list-style-type: none"> <input type="checkbox"/> Vehicle Repair <input type="checkbox"/> Medical Need <input type="checkbox"/> House Repair <input type="checkbox"/> Child Care (e.g. training for the participant) <p>NOTE: Offer a Best Beginnings Child Care Scholarship, if possible. Child care benefits should be coordinated to ensure correct payment.</p> <p>NOTE: Unemployment compensation is separate and countable income.</p>		
<p>Flexible Benefits – Employee Option: Flexible benefits, which are voluntarily withheld for a paycheck, are countable wages. The employee exercises the option of contributing to a flex plan or taking the wages in cash.</p>	Employment	Yes
<p>Food Stamp Benefits: The CCDF requires states to report Food Stamp participation on the ACF-801. Record the amount of the food stamp allotment. The amount is not counted as income for eligibility purposes. ⇒ Verify Food Stamp Benefits on the TEAMS TAFS/TAF3 screen ‘AMT’ column.</p>	Food Stamps	No
<p>Foster Care Income and Supportive Services: Payments that are specified in the appropriate foster care plan. TEAMS income code ‘FC CI’ (child in) or ‘FC CO’ (child out)</p>	Excluded	No
<p>Garnishment: A garnishment is not subtracted from the individual’s gross income. Use the income code that corresponds to the source of the garnished income. EXAMPLE: Garnishment amounts from unemployment benefits are coded “Unemployment Compensation.” EXAMPLE: A child support garnishment of a paycheck is coded “Employment” income.</p>	See Examples	Yes

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GI Bill (or Veterans' Administration Education Payments) : are excluded, provided the participant is attending an institution of higher education/training.	Educational Grant or Loan Assistance	No
Gifts - \$50/Individual or Less: Small cash gifts, up to \$50 per gift per individual, may be excluded. A gift presented to the entire assistance unit is considered as equally divided among the members.	Excluded	No
Gifts - Over \$50/Individual: Large Gifts over \$50 per individual shall be considered contributions.	Other Income	Yes
Government Pension:	Pension or Retirement	Yes
Housing Voucher or Cash: CCDF requires states to report housing subsidy participation on the ACF-801. The amount is not included as income for eligibility purposes. (Do not enter student housing.) NOTE: It is not necessary to verify the client's statement regarding housing participation. NOTE: While Montana does not count housing benefits when determining eligibility, the federal ACF-801 report asks about housing participation. If the family receives housing benefits, enter one dollar (\$1) in CCUBS as 'Housing' to identify the family's participation. This will cause the ACF-801 to report this benefit in a Yes/No format, while not counting the income for eligibility purposes.	Housing Voucher	No (\$1)
HUD Family Self-Sufficiency (FSS) Program Escrow Account Interest:	Excluded	No
Incentive Payments: designed to encourage participation in Public Assistance Programs:	Excluded	No
Indian (Native American) Countable Income: Countable income includes, but is not limited to the following: <input type="checkbox"/> Bureau of Indian Affairs (BIA) income	Other Income	Yes

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<input type="checkbox"/> Farm and grazing lease income <input type="checkbox"/> Interest income <input type="checkbox"/> Mineral rights income <input type="checkbox"/> Oil and gas royalties income <input type="checkbox"/> Transfers of countable monies from other Indian agencies		
Indian (Native American) Excluded Income: Exclude the following income: <ul style="list-style-type: none"> <input type="checkbox"/> Income derived from sub marginal lands <input type="checkbox"/> Interest earned on excluded funds <input type="checkbox"/> Judgment claim income <input type="checkbox"/> Per capita payment income, from funds held in trust distributed to enrolled members (a.k.a. BIA check) <input type="checkbox"/> Up to \$2,000 per year of income received by individual Indians which are derived from leases or other uses of individually-owned trust or restricted lands 	Excluded	No
In-Kind Income – Earned or Obligated for Housing or Food: The value of earned, or obligated, in-kind income is the current value of the service provided. An earned, or obligated, third party vendor payment is counted as in-kind income if: <ul style="list-style-type: none"> <input type="checkbox"/> The value of the payment <u>is earned and contributes housing or food to the employee</u>, or; <input type="checkbox"/> The value of the payment <u>is legally obligated</u> to the family. And; <ul style="list-style-type: none"> <input type="checkbox"/> A third party pays a vendor, benefiting the family. <input type="checkbox"/> Cash is not available to the family. This does not include employer paid benefits unrelated to housing or food, such as health insurance premiums or child care benefits. EXAMPLE: An individual receives housing in exchange for general maintenance services. The earned in-kind earnings are valued at the amount of the rent. EXAMPLE: An employer pays the rent as an employment benefit. The value of the rent is countable in-kind income. EXAMPLE: Money legally obligated to the household, but diverted to a third party to pay a household expense.	In-Kind (Earned/ Obligated)	Yes

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In-Kind Income - Unearned: A third party payment made as gift to the family may be excluded: <ul style="list-style-type: none"> <input type="checkbox"/> The value of the payment is not legally obligated to the family, or; <input type="checkbox"/> The benefit is not tied to the employee's earnings, such as the value of uniforms, group health insurance, or child care benefits available to all persons employed. And: <ul style="list-style-type: none"> <input type="checkbox"/> A third party pays a vendor, benefiting the family. <input type="checkbox"/> Cash is not available to the family. EXAMPLE: The participant's father pays \$100 of the participant's rent directly to the proprietor.	Excluded	No
Insurance Settlement: Proceeds of Fire or Casualty Insurance Claim used to recoup for the loss or casualty within three months of receipt. The insurance money must be signed over to the person or company who will do the repairs or otherwise disposed of within this period.	Excluded	No
Interest, Dividend or Royalty Income: Personal interest, dividend, and royalty income are countable.	Interest, Dividend, Royalty	Yes
Internship:  The hours required to complete an internship may count toward the minimum hourly work requirement if the internship is required for graduation.	Employment	Yes
Irregular or Infrequent Income:	Other Income	Yes
Jury Duty: The income received, less per diem allowance, is counted. EXCEPTION: If the individual provides verification that the payment was given to his/her employer, "Exclude" the income.	Employment	Yes
Lease Income:	Rental or Lease Income	Yes

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Life Insurance – Annuity Income, or Payments Over Time: Cash <u>received</u> , and <u>available earnings</u> , from an annuity are countable. NOTE: Dividends and interest available to individuals are also countable, even though these earning may be reinvested. NOTE: See Life Insurance – Lump Sum Payment	Other Income	Yes
Life Insurance – Lump Sum Payment: If prospected, a life insurance payment is countable in the month received. NOTE: See Life Insurance – Annuity Income, or Regular Payments	Lump Sum	Yes
Loans: A valid loan is a loan for which the lender must deliver a sum of money to a borrower. The borrower must express or imply, either orally or in writing, an obligation to repay. The obligation to repay must be absolute and not contingent on the occurrence of an uncertain event. EXCEPTION: Educational loans are identified as “Educational Grant or Loan Assistance.”	Excluded	No
Low Income Energy Assistance Payment (LIEAP) Income:	Excluded	No
Legally Unregistered In-Home Provider (LUI)/ Legally Unregistered Provider (LUP) ➤	Self-Employment	Yes
Lump Sum Payment: Non-recurring lump sum payments are counted. The income must be prospected when determining eligibility. Examples include the following: <ul style="list-style-type: none"> <input type="checkbox"/> Capital gains <input type="checkbox"/> Crop insurance proceeds <input type="checkbox"/> Rebate or credit refunds <input type="checkbox"/> Settlements from Social Security, TANF Cash, Tribal TANF, railroad retirement or insurance claims <input type="checkbox"/> Severance pay or sick leave payout 	Lump Sum	Yes
Maine Indian Claims Settlement Act of 1980:	Excluded	No

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Military Allotment: A military allotment is not subtracted from the service member's gross income. An allotment is used to send money back to the family or pay a third party. EXAMPLE: Child support might be paid through a military allotment.	Employment	Yes
Military Basic Allowance for Housing (BAH): A stipend paid to military personnel, whether cash or payments in-kind. Employer paid housing and food benefits are countable.	In-Kind (Earned/ Obligated)	Yes
Military Basic Allowance for Subsistence (BAS): A stipend paid to military personnel, whether cash or payments in-kind. Employer paid housing and food benefits are countable.	In-Kind (Earned/ Obligated)	Yes
Non-Cash Employee Compensation - Food or Shelter: Earned employee compensation benefit, which is either food or shelter, counts as earned in-kind income.	In-Kind (Earned/ Obligated)	Yes
Non-Cash Employee Compensation – Other than Food or Shelter: Employer compensation benefits that are not available in the form of cash, food or shelter, are not included as income. If the employee may take any of these benefits as cash, the benefits are countable. The following examples may not be countable income: <ul style="list-style-type: none"> <input type="checkbox"/> Child care benefits paid by the employer <input type="checkbox"/> Flexible spending benefits paid by the employer <input type="checkbox"/> Insurance premiums (medical, life, disability) paid by the employer <input type="checkbox"/> Vehicles, used for employment purposes. 	Excluded	No
Nutrition Program for the Elderly: Any benefits received under Title VII, Nutrition Program for the Elderly, of the Older Americans Act of 1965 are not counted.	Excluded	No
Pension Annuity Payments:	Pension or Retirement	Yes

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Personal Injury Settlement Payments: This income is evaluated as a possible lump-sum payment. If the income does not meet lump sum policy, only the amount actually released and received by the participant is counted as "Disability Benefits."	Lump Sum	Yes
Radiation Exposure Compensation Income:	Excluded	No
Railroad Retirement:	Pension or Retirement	Yes
Refugee's Sponsor's Income:	Excluded	No
Reimbursements:	Excluded	No
Relocation Payments: Payments, received under Title II of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, are not counted.	Excluded	No
Rental Income:	Rental or Lease Income	Yes
Retirement Income:	Pension or Retirement	Yes
Royalty, Dividends or Interest Income: Personal interest, dividend, and royalty income are countable.	Interest, Dividend, Royalty	Yes
Salary, Wages or Commissions:	Employment	Yes
Sale of Blood: Income from the sale of whole blood or blood plasma is considered self-employment income.	Self-Employment	Yes
Scholarship: See educational income.	Educational Grant or Loan	No

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	Assistance	
Section 8/HUD Utilities Payments . . . regardless of the payee.	Excluded	No
Self-Employment Income:	Self- Employment	Yes
Severance Pay: Severance pay represents a non-recurring compensation outside of regular earnings. It is treated as lump sum earned income.	Lump Sum	Yes
Shelter Workshop/Rehabilitation Center Income: Handicapped individuals often work in sheltered workshops or rehabilitation centers performing services/work for therapeutic or rehabilitative purposes. These earnings are totally excluded. Although their wages are subject to taxes, etc., IRS rules treat them as non-employees. (Revenue ruling 65-165.)	Excluded	No
Social Security Benefits (SS): Social Security benefits are paid to an individual, to the family of an individual, based on the individual's earnings. They may be in the form of retirement benefits or survivor's benefits.	Other Federal Cash Income Program	Yes
Social Security Disability Income (SSDI): SSDI benefits are paid to a disabled individual or a disabled individual's family. The payments are based on the disabled individual's past earnings.	Other Federal Cash Income Programs	Yes
Striker Income: Income from union strike activity is countable income.	Other Income	Yes
Student Housing: Student housing is not considered Federal Housing Voucher or Cash' assistance for federal reporting purposes. NOTE: By policy, all income is entered, whether countable in determining eligibility. However, there is no need to enter student-housing benefits as income in CCUBS.	N/A	No

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Supplemental Food Assistance: received under the Child Nutrition Act of 1966 and the National School Lunch Act.	Excluded	No
Supplemental Security Income (SSI): Eligibility workers may use the following guidance to identify supplemental security income: SSI payments are made to individuals unable to earn income due to a disability or other qualifying cause. SSI benefits are not based on past earnings and are limited in amount. ⇒ Verify the client's statement regarding SSI participation, since this may be confused with SS or SSDI. EXCEPTION: If the SSI recipient clearly uses the monetary resource to provide income to another household member, then the other household member would include the respective contribution (Other Income).	Supplemental Security Income	No
Supportive Services which are specified in a public assistance program.	Excluded	No
TANF Bridge-the-Gap Benefit (Work Support Payment): TANF Cash benefit to support the family leaving the TANF program and going to work.	TANF Cash Assistance	No
TANF Cash Benefits: Enter the TANF Cash benefit for each individual.	TANF Cash Assistance	Yes
TANF Cash Recoupment Amount (Fraud): Do not reduce TANF Cash benefits by any recoupment amount.	Excluded	No
TANF Cash Supplement – FS Countable:	Excluded	No
TANF Cash Underpayment – Exempt:	Excluded	No
Tax Refund: ➤	Excluded	No

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Tips: Tips coincide with employment hours. NOTE: If an individual works only for tips, they are self-employed.	Tips or Bonuses	Yes
Training Allowance – Not a Reimbursement: EXAMPLE: An employer pays a training stipend, as set amount. This may occur before employment or during employment.	Tips or Bonuses	Yes
Training Related Reimbursement: EXAMPLE: An employer pays for a current employee's training expenses.	Excluded	No
Tribal TANF:	Tribal TANF	Yes
Trust Fund Income: Cash <u>received</u> , and <u>available earnings</u> , from a trust fund are countable. Dividends and interest available to individuals are countable, even though these earnings may be reinvested.	Interest, Dividend, Royalty	Yes
Unemployment Insurance Compensation: <ul style="list-style-type: none"> <input type="checkbox"/> Unemployment Insurance (UI) [State – 26 weeks]. <input type="checkbox"/> Federal Trade Readjustment Act (TRA) [Federal Trade Adjustment Assistance - 26 weeks]. <input type="checkbox"/> Extended Federal TRA. [Federal Trade Adjustment Assistance - 26 weeks]. 	Unemployment Compensation	Yes
Vendor Payment - Earned or Obligated: See In-Kind Income – Earned or Obligated.	Employment	Yes
Vendor Payment - Unearned: See In-Kind Income – Unearned.	Excluded	No
Veterans' Administration Education Payments (or GI Bill): are excluded, provided the participant is attending an institution of higher education/training.	Educational Grant or Loan Assistance	No

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Veterans' Pensions and Benefits:	Pension or Retirement	Yes
Victims Compensation Program : Payments to victims of crime for medical/therapy costs incurred as the result of criminal acts, paid after all other insurance, etc. fulfills their obligations.	Excluded	No
Vietnam Veterans, Disabled Children of Female Vietnam Veterans See "Disabled Children of Female Vietnam Veterans"	Excluded	No
VISTA Income:	Employment	Yes
Vocational Rehabilitation Income:	Excluded	No
Wages, Salary or Commission:	Employment	Yes
Weatherization: One-time payments for weatherization and replacement or repair of heating or cooling devices are excluded.	Excluded	No
Women, Infant's & Children (WIC):	Excluded	No
Workers' Compensation Benefits:	Worker Compensation	Yes
Workforce Investment Act (WIA) as Educational Income: If the parent does not need the WIA hours to meet the minimum hourly work requirement, the income may be coded as "Educational Grant or Loan Assistance:" Also, see "Workforce Investment Act (WIA) as Work."	Educational Grant or Loan Assistance	No
Workforce Investment Act (WIA) as Work: When the participant needs work hours to meet the minimum hourly work requirement, code WIA income as "Employment." On-the-job training may be long term (6+ months) or short term WIA/WEX training. Participants receive a paycheck from their employer, or from a WoRC contractor. There may be no indication the employee is a WIA participant. WIA replaces the JTPA program. Also, see "Workforce Investment Act (WIA) as Educational Income."	Employment	Yes